

CHAPTER 20. TRAVEL AND OTHER EXPENSES—COUNTY CHARGES

SECTION 20.1. TRAVEL POLICY.

- A. As used in this Chapter, "travel" means the duration of an authorized departure continuing until the first return.
- B. When reimbursement is not available from non-County funds, any employee who is compelled to travel in the performance of his/her duties and in the service of the County shall be issued a County credit card and/or shall be reimbursed for his/her own actual and necessary expenses for transportation, lodging, meals and other necessary incidental charges in conformance with the policies, rates, and provisions herein set forth.
- C. In all travel, County officers and employees are expected to secure transportation, lodging, meals and other incidental charges as economically as possible.

SECTION 20.2. AUTHORITY FOR TRAVEL.

- A. Members of the Board of Supervisors are hereby authorized to travel as necessary in the performance of their duties.
- B. Travel by members of other Boards and Commissions of the County shall be first approved by the Board of Supervisors except as provided by ordinance or State law.

C. In State Travel.

- 1. Department Heads are authorized to travel in state within the performance of their duties and within the limits of budgeted funds.
 - ~~a. Department Heads' in state travel of more than three consecutive workdays shall first be approved by the CEO, or his/her designee.~~
- 2. County employees are permitted to travel in state as authorized by the Department Head, or his/her designee.

D. Out of State Travel.

- 1. Any out of state travel by any Department Head or employee shall first be approved by the CEO, or his/her designee.
- 2. Department Heads, or his/her designee, have the authority to approve out of state travel when a department is legally mandated to transport or visit a client or inmate across state lines.

SECTION 20.3. TRAVEL TIME AS COMPENSABLE TIME WORKED. For employees who are subject to and not exempt from the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA), travel time shall be considered compensable time worked in accordance with the policies stated in this Section and the FLSA. Nothing in this policy is designed to provide

for compensable work time beyond the requirements of the FLSA. Should any of these policies conflict with the FLSA, the provisions of the FLSA shall control.

- A. Time spent in the course of job related travel (1) driving an automobile, or (2) riding in an airplane, train, boat, bus, or automobile as a required assistant or helper or while performing work specifically required by the employee's supervisor to be performed while traveling, or (3) traveling as a passenger on an airplane, train, boat, bus, or automobile where the travel is not overnight shall be considered as compensable time worked including instances of travel on normal days off. However:
 - 1. Normal commuting time shall not be considered as compensable time worked.
 - 2. Travel time between home and an airport or railroad station which is comparable to normal commuting shall not be considered as compensable time worked.
 - 3. Duty-free meal time, while in transit, shall not be considered as compensable time worked.
 - 4. If an employee has returned home after completing his/her day's work and is subsequently called out at night to perform an emergency job, all time spent on such travel is considered time worked.
- B. Time spent traveling as a passenger on an airplane, train, boat, bus, or automobile on overnight travel (including travel time to the location and returning from the location) shall only count as compensable time worked when such time spent traveling is during normal work hours, including normal days off. Duty-free meal time, while in transit, shall not count as compensable time worked.
- C. If an employee is offered by his/her Department Head, or his/her designee, to use public transportation for job related travel, but the employee requests permission to drive his/her personal vehicle instead and that request is approved by the Department Head, or his/her designee, the County may count as compensable time worked either the time spent driving the personal vehicle or the time the County would have had to count as compensable time worked during working hours if the employee had used the public transportation. Each and every Department Head, or his/her designee retains discretion to require that an employee use a particular mode of transportation for job related travel.
- D. In determining total hours worked for overtime purposes, applicable travel time as identified in A. and B. and C., shall be combined with actual hours worked.

SECTION 20.4. TRAVEL ADVANCES. Employees are encouraged to use a County credit card to fund travel expenses. However, where travel extends at least five days or the employee can demonstrate extenuating circumstances, an employee can request the Auditor-Controller to issue a travel advance. When approved, all advances will be issued at one hundred percent (100%) of the estimate.

SECTION 20.5. MEANS OF TRANSPORTATION. ~~(Refer to the Vehicle Operations Policy,~~

Shasta County Personnel Rules (revised 4/6/20183)

~~Chapter 33, for additional information).~~

- A. In compliance with Chapter 33 of the Personnel Rules, County Vehicles will be used when available as determined by the Department Head, or his/her designee.
- B. If a County Vehicle is not available, a vehicle may be rented through a County authorized agency as approved by the Department Head (See Administrative Policy 8-103, Section B.14) or a private vehicle may be used or may be required to be used only upon the approval or direction of the Department Head (See Personnel Rules Chapter 33). The County shall not be liable for any claim for vehicle repair or restoration arising out of the use of a privately-owned automobile except reimbursement for expenses as provided herein, unless otherwise required by law.
- C. Air (coach class), train, or other means of transportation may be authorized by the Department Head, or his/her designee, when in the best interests of the County. No nonscheduled air transportation may be used except upon prior approval of the CEO, or his/her designee. The traveling officer or employee is responsible for obtaining any tax exemption or other benefit available to the County or its employees.

SECTION 20.6. REIMBURSEMENT. No allowance shall be made for travel by any employee to and from his/her assigned place of work except as specifically provided in this chapter. Department Heads and employees shall be reimbursed for their expenses incurred in the course of work as follows:

- A. Allowable Expenses.
 - 1. Employees who are required or authorized to use private vehicles in the course of County business shall be reimbursed at the rate allowed by the IRS. According to the IRS, the mileage rate is intended to cover the following costs associated with the performance of the employee's job: vehicle depreciation (or lease payments), insurance, registration and license fees, personal property taxes, gasoline and all taxes thereon, oil, tires, and routine maintenance and repairs.
 - 2. The use of other approved transportation shall be reimbursed at actual costs. A receipt is required to support the expense.
 - 3. Lodging expenses shall be reimbursed at actual, reasonable and necessary costs as approved by the Department Head, or his/her designee. A receipt is required to support the expense.
 - 4. The County shall provide reimbursement at Peace Officer Standards and Training (P.O.S.T.) approved rates for meals for which the County is fully reimbursed by the State. In rare cases where participation in an official convention or conference offers a meal that costs more than the per diem rate and the County benefits from employee participation in such meals, additional reasonable and necessary meal expenses may be allowed at the discretion of the Auditor-Controller with the appropriate explanation and submission of itemized receipts. ~~In cases where participation in an official convention or~~

conference would be interfered with by the imposition of these limits, additional reasonable and necessary meal expenses are allowed upon submission of a receipt and approval by the employee's Department Head, or his/her designee.

5. Meals shall be reimbursed on a per diem basis. Per diem rates are all inclusive, including tax and tip. The historical base rates for meals beginning June 1, 2018 are: \$12.00 for breakfast, \$12.00 for lunch, and \$25.00 for dinner. Per diem rates will be adjusted by the Auditor-Controller each January 1st based on the Consumer Price Index for All Urban Consumers (CPI-U); West Region; Food away from home category, unadjusted 12-months for the period ending October 31st of the preceding year, at maximums of \$6.00 for breakfast, \$10.00 for lunch, and \$18.00 for dinner, which are the current rates, set by the State of California. The rate will increase or decrease in the future based on changes to the State rate. In cases where participation in an official convention or conference would be interfered by the imposition of these limits, additional reasonable and necessary meal expenses are allowed. A meal costing over the prescribed maximum shall be fully reimbursed upon submission of a receipt and approval by the employee's Department Head, or his/her designee. A historical schedule containing each annual rate will be maintained by the Auditor-Controller.

An employee is not required to use a County credit card or submit receipts for the meals to receive the per diem rates. Should an employee use a County credit card or submit receipts for meals in lieu of the per diem rates, the employee shall be reimbursed for the actual costs of the meals, including tips as explained below, up to the maximum applicable per diem rates for the meals.

In rare cases where participation in an official convention or conference offers a meal that costs more than the per diem rate and the County benefits from employee participation in such meals, additional reasonable and necessary meal expenses may be allowed at the discretion of the Auditor-Controller, including tips as explained below, with the appropriate explanation and submission of itemized receipts.

- a. For the purpose of determining entitlement for meal reimbursements the following will apply:

- i. Breakfast - Necessary travel began not later than 7:00 a.m. lasting at least four hours.

- Initial travel begin time must be at least one hour prior to employee's normally scheduled work time to be eligible for breakfast.

- ii. Lunch - Necessary travel began not later than 11:00 a.m. and extended at least four hours.

- iii. Dinner - Necessary travel began not later than 5:00 p.m. and extended to or after 7:00 p.m.

- b. Tips. Should an employee use a County credit card or submit receipts in lieu of the per diem rates as stated in Section 20.6.A.5. above, the

~~e~~Employees will be reimbursed for tips paid to servers of meals in restaurants, in the actual amount paid, not to exceed ~~fifteen percent (15%) of the cost of the food and non-alcoholic beverages. the industry standard for appropriate tipping as announced by the Auditor-Controller each January 1st.~~ Reimbursement is not authorized for alcoholic beverages or for any part of a tip attributable to the cost of alcoholic beverages. Reimbursement for tips is only authorized when applied to the cost of food and non-alcoholic beverages. No tips will be reimbursed in connection with per diem meal claims.

iii.i. If an employee exceeds the allowable tip amount using a County credit card, the Auditor-Controller has the authority to waive the collection of the excess amount on a case by case basis, when it is determined by the Auditor-Controller that it is in the best interest of the County.

- c. In accordance with the rules of the IRS governing “taxable meal benefits,” when an employee is paid for a meal expense(s), whether being reimbursed or being paid a stipend, and the employee does not remain overnight away from the general area of his/her headquarters, the corresponding meal expense payments are deemed to be taxable compensation and as such shall be processed with the County Payroll. These requests—All reimbursement including meals and mileage, will be processed on the next available payroll cycle immediately following the travel reimbursement request audit. The meal expense payments provided for herein shall not be applied to the employee’s California Public Employees’ Retirement System (CalPERS) base salary in accordance with CalPERS rules. Headquarters shall mean the building or site at which the officer or employee normally works.
6. For expenses for authorized travel incurred by sworn employees of the Deputy Sheriffs Association (DSA) and the Sheriffs Administration Association (SAA), relative to State sanctioned and reimbursed training, {i.e., P.O.S.T. and Standards and Training for Corrections (STC)}, meal rate provided shall be consistent with State travel reimbursement schedules. Further, such employees shall receive one-hundred percent (100%) travel advance for such estimated training expenses.
7. All other authorized travel expenses incurred in the course of work shall be reimbursed in accordance with Section 20.6.A.1. through 6.
8. No reimbursement will be made for meals eaten within County limits unless the travel involves remaining away from the general area of an employee’s headquarters overnight, except that the evening meal may be claimed, in accordance with Section 20.6.A.5.c., with the approval of the Department Head, or his/her designee, if by reason of County business an employee must remain away from the general area of his/her headquarters later than 7:00 p.m. or must remain on continuous duty for at least four hours in excess of his/her normal shift. Nothing in this subparagraph is intended to preclude payment for meals which are otherwise reimbursable herein.

9. In addition, with prior approval by the Department Head, or his/her designee, reimbursement for in County meal expense shall be allowed for breakfast, lunch, or dinner in the following circumstances:

- a. Meetings to discuss bona fide County business with private sector business persons or officials representing other counties, cities, states, or federal agencies;
- b. Meetings with commissions, task forces, and ad hoc committees which include Shasta County business as an agenda item; and
- c. Training sessions whereby it is necessary or appropriate for the employee to remain on site during the meal period.

d. When a county department elects to schedule trainings and/or meetings, which are attended solely by County employees, during normal meal times, the department must make every attempt to reschedule employees' meal period to another time between 11:00 a.m. and 2:00 p.m. County employees can be reimbursed if the training or meeting spans longer than the usual lunch times and/or with an explanation from the Department Head or his/her designee as to why the employee meal period could not be rescheduled to another time between 11:00 a.m. and 2:00 p.m.

Responsibility for prior authorization shall be with the individual Department Head, or his/her designee.

B. Employees who are required to work extended shifts of at least three hours preventing them from being at their residence during normal morning and evening meal times may be entitled to actual reasonable and necessary meal expenses not to exceed the limits provided in Section 20.6.A.5. and in accordance with Section 20.6.A.5.c. when the meals are authorized by the Department Head, or his/her designee, and supported by a receipt. If, during unusual and extreme circumstances as determined by the Department Head, or his/her designee, it is not practical or possible for a Public Works employee to leave his/her work during normal morning or evening meal times during an extended work period, he/she will be provided a meal by the department or be entitled to a meal allowance consistent with Section 20.6.A.5. and in accordance with Section 20.6.A.5.c, unless otherwise stipulated (except for the provisions in Section 20.6.A.5.c.) in the Memorandum of Understanding for the General Teamsters Local 137 Trades and Crafts Unit.

C. In addition to the above, the following expenses may be claimed if incurred in the performance of official County business:

- 1. Parking and storage fees;
- 2. Street car, bus and train fares;
- 3. Automobile rental (if unable to utilize a County contract for these services (See Administrative Policy 8-103, Section B.14) ;

4. Taxi or shuttle service fares, plus the amount of any tip actually paid to the driver, up to 15% of the fare;
5. Luggage handling tips for bell captains, not to exceed \$1.00 per bag;
6. Ferry, bridge, and road tolls;
7. Long distance telephone and fax charges on County business;
8. Upon approval of the Department Head or his/her designee, registration and conference fees and meal expenses when the meals are part of a conference;
9. Upon approval of the Department Head or his/her designee, and with the concurrence of the Auditor-Controller, other necessary extraordinary expenditures (however, no claim for personal services such as cleaning, laundering, barbering or similar items of expense will be allowed).

D. Notwithstanding other provisions of this Section, the Board of Supervisors may allow reimbursement not to exceed actual costs for any travel, specifically authorized by the Board, where such reimbursement is necessary to effectively accomplish the purposes for which the travel is undertaken.

D.E. The Director of Support Services, or his/her designee, may approve reimbursement for actual and necessary meal expenses for persons not in Shasta County employment who provide training to County employees, who serve on the Board of Employee Appeals, or who serve on employee selection panels appointed by the Director of Support Services, or his/her designee. Persons traveling from outside Shasta County who provide such service shall be eligible for the same reimbursement for mileage, lodging, meals, and necessary personal expenses as that provided for employees in subsection A. of this Section.

SECTION 20.~~7.~~ BOARD OF SUPERVISORS' EXPENSES. ~~Members of the~~ Board of Supervisors shall be allowed their actual expenses in going to, attending, and returning from state association meetings and their actual and necessary expenses when traveling outside the County on official business, subject to the specific provisions of this Section and Section 20.6. They shall also be allowed their actual and necessary expenses for meals and lodging related to official business, as prescribed in this Section and Section 20.6.

- A. When reimbursement is otherwise authorized by statute, the County may reimburse members of the Board of Supervisors for actual and necessary expenses incurred in the performance of official duties.
- B. The types of activities that qualify a member of the Board of Supervisors to receive reimbursement of expenses relating to meals, lodging, registration fees, out-of-county travel, and other actual and necessary expenses include the following:
 1. Communicating with representatives of regional, state and national government on County adopted policy positions
 2. Attending educational seminars designed to improve the Board member's skill and information levels

3. Participating in the meetings of regional, state and national organizations whose activities affect the County's interests
 4. Meeting to discuss bona fide County business with private sector, non-profit, or business persons, or officials representing other counties, city, state, or federal agencies; and
 5. Meeting with commissions, task forces, and ad hoc committees which include Shasta County business as an agenda item
- C. A Board member may also be reimbursed for, or be provided meals at, County conducted events and meetings of the Board of Supervisors.
 - D. All other expenditures require approval by the Board of Supervisors.
 - E. The reasonable reimbursement rates for travel, meals and other actual and necessary expenses are those prescribed in Section 20.6.A. Lodging expenses shall be reimbursed as prescribed in subsections F and G of this Section.
 - F. If lodging is in connection with a conference or organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of the Board of Supervisors at the time of booking. If the group rate is not available, the member of the Board of Supervisors shall use comparable lodging that is consistent with the rates set by the Internal Revenue Service (IRS) in Publication 463 or any successor publication.
 - G. Members of the Board of Supervisors shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.
 - H. All expenses that do not fall within the rates prescribed in this Section, Section 20.6., or the IRS reimbursable rates, shall be approved by the Board of Supervisors, in a public meeting before the expense is incurred, or ratified after the expense is incurred, when prior action is not possible due to the urgency of the requirement for the expense.
 - I. If a Board member chooses to incur additional costs that are above the rates established by this Section and Section 20.65., and those additional costs have not been approved pursuant to subsection H above, then the Board member may incur them at his/her own expense.
 - J. Members of the Board of Supervisors shall use claim forms provided by the County Auditor-Controller to obtain reimbursement for actual and necessary expenses incurred on behalf of the County in the performance of official duties.
 1. The claim forms shall document that the expenses meet the requirements of this chapter for expenditure of public resources.
 2. Members of the Board of Supervisors shall submit claims to the County Auditor-Controller no later than the 15th calendar day after the expense is incurred, and

each claim shall be accompanied by original receipts documenting each expense.

3. Members of the Board of Supervisors shall provide brief reports on meetings attended at the expense of the County at the next regular Board meeting.

4. All documents related to reimbursable County expenditures are public records subject to disclosure under the California Public Records Act (Government Code Sections 6250 and following).

SECTION 20.8. ~~TRAVEL AND EXPENSE REIMBURSEMENT FOR PROFESSIONAL RECRUITMENTS~~. The Director of Support Services, or his/her designee, is authorized to approve travel and expense reimbursement for professional recruitments when, because of the nature of a position or because of a particularly difficult recruitment, it is beneficial to the County to pay for the candidate's travel and related expenses in order for the candidate to come to Shasta County for an interview.

- A. Shasta County will reimburse a candidate for necessary travel, meal and lodging expenses associated with the candidate's interview for a position with Shasta County. This reimbursement includes:

1. Travel: air fare, taxi fare, mileage incurred to or from the interview at a rate consistent with that allowed County employees.
2. Car rental: the use of a rental vehicle for one day.
3. Lodging: hotel/motel and room charges, including Transient Occupancy Tax (TOT).
4. Meals: food for the applicant consumed during the time it is necessary for the applicant to travel for the interview period, excluding alcoholic beverages.

- B. The following expenses are not reimbursable by the County:

1. Alcoholic beverages;
2. Personal sundry and other non-related expenses;
3. Recreational expenses;
4. In-room movies; and/or
5. Any expenses for family members.

- C. The Director of Support Services, or his/her designee, is also authorized to approve additional expenses related to the interview process such as, but not limited to, additional meal, lodging or travel expenses which are incurred by the candidate or the candidate's spouse (i.e., additional hotel costs due to travel restrictions, etc.).

- D. ~~If there is any question regarding a potential expense being covered,~~ the department should contact the Director of Support Services, or his/her designee.
- E. After receiving prior approval from the Director of Support Services, or his/her designee, the Department Head, or his/her designee, will provide written verification to the candidate of the approved expenses, prior to commencement of travel.
- F. Wherever possible the recruiting department will arrange for any necessary air travel, lodging, meals and a rental car. Such expenses shall be fully documented, using invoices and receipts which will be billed directly to the recruiting department for reimbursement through the Auditor-Controller's Office.
- G. In all cases, Personnel will be required to approve all expenses prior to the Department Head's, or his/her designee, submittal to the Auditor-Controller's Office.
- H. Reimbursement shall be provided to county employees for meal expenses incurred in conjunction with interviews of candidates for professional recruitments as defined in this policy.

SECTION 20.9. ~~CLAIMS PROCEDURE.~~ Claims for reimbursement for travel expenses shall be made on forms prescribed by the Auditor-Controller. Receipts must be attached for air or rail travel, automobile rental, lodging, registration fees and other expenses for which receipts are normally issued. Failure to complete the forms as required or to submit the proper receipts may be grounds for denying reimbursement. Receipts are not required for meals reimbursed using the per diem method.

- A. Any County employee who travels on County business will be assigned a County credit card for expenses.
- B. Employees traveling on county business (whether receiving an advance or not) must reconcile the travel instance within 10 calendar days of the travel return date.
- C. Reconciling amounts of less than \$1 owing to the County, or due to the employee, will be appropriately recorded in the County ledger using a journal entry but no cash will be paid out or collected.
- A.—

~~SECTION 20.8. TRAVEL ADVANCES. Travel expenses, except those for same day meal expenses as defined in Section 20.5.A.5.c., will be advanced at eighty percent (80%) of estimated costs except for the following pre-payments which may be advanced at one hundred percent (100%):~~

- ~~A. Lodging, registration, and/or tuition expenses.~~
- ~~B. Air, train, and/or bus fares.~~

SECTION 20.10. REIMBURSEMENT FOR TUITION AND OTHER TRAINING AND EDUCATION COSTS.

- A. It is the policy of the Board of Supervisors to encourage employees to participate in cost-effective training which will improve the quality and timeliness of those services County employees provide.
- B. Upon prior approval of the employee's Department Head, or his/her designee, the County will pay for or reimburse an employee for the actual, reasonable, and necessary costs of:
 - 1. Enrollment in and materials for continuing education classes which are required to maintain licensure or qualification for continued County employment, and not taken for the purpose of qualifying for another position or qualifying for non- County employment.
 - 2. Enrollment in and materials for seminars or workshops not exceeding ten class days which are related to the employee's current employment and are not taken for the purpose of qualifying for another position or qualifying for non-County employment.
 - 3. Enrollment in and materials needed for P.O.S.T. or STC training.
 - 4. Enrollment in and materials for education classes conducted in a web- based or on-line format, and not taken for the purpose of qualifying for another position or qualifying for non-County employment. The Department Head, or his/her designee, may authorize payment for on-site or off-site classes. The Department Head, or his/her designee, may authorize use of county property while employee is engaged in pre-approved training in accordance with Chapter 26. Electronic Assets and Information Security and Chapter 27. Use and Access to County Property and Expectations of Privacy. The Department Head, or his/her designee, assumes no responsibility for making county property available for completion of said training should computer equipment and other related electronic systems be unavailable for use.
- C. Upon the Department Head, or his/her designee, obtaining the prior approval of the Director of Support Services, or his/her designee, the County will pay for or reimburse an employee for the actual, reasonable, and necessary costs of other classes, seminars, or workshops related to the employee's current employment and which are not taken for the purpose of qualifying for another position or non-County employment.

~~SECTION 20.11. TRAVEL ALLOWANCE FOR EMPLOYEES ASSIGNED TO THE CONSORTIUM IV (C-IV) AUTOMATION MIGRATION PROJECT. Employees assigned by the Health and Human Services Agency to the C-IV Automation Migration Project to work full time in Sacramento County shall receive a travel allowance as follows:~~

- ~~A. Lodging, meals and incidentals at no more than the United States General Services Administration maximum rate for Sacramento (covering the arrival for work at noon on Monday through noon on Friday).~~

~~B. Mileage at the current IRS rate for 351 miles per week.~~

~~In accordance with the rules of the IRS governing "nonaccountable fringe benefit plans," the travel allowance provided for herein shall be processed through county payroll as taxable compensation. Each pay period, the travel allowance as prescribed herein shall be added to the compensation earned by any county employee assigned by the Health and Human Services Agency to the C-IV Automation Migration Project in Sacramento County. The travel allowance provided for herein shall not be applied to the employee's California Public Employees' Retirement System (CalPERS) base salary in accordance with CalPERS rules.~~

~~All travel arrangements are the responsibility of the employee~~

